

**UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,  
Petitioner,

V.

DEBRA MANN,  
Respondent.

M.B.D. No. 13-mc-91218-NMG

**REPORT AND RECOMMENDATION  
ON THE UNITED STATES' PETITION FOR AN ORDER  
ENFORCING INTERNAL REVENUE SERVICE SUMMONSES**

Boal, M.J.

On September 10, 2013, the District Court referred the subject petition to enforce Internal Revenue Service (“IRS”) Summonses to the undersigned for a hearing and the issuance of a report and recommendation. Docket No. 4. That same day, this Court issued an order to show cause and scheduled a hearing. Docket No. 5.

This Court held a hearing on November 5, 2013. Docket No. 10. The Respondent appeared and represented that she could comply with the Summonses, but needed additional time to do so. She asked for nine months to comply. Although she felt fine at the time of the hearing, she explained that she suffers from an episodic medical condition and currently was focusing her attention on putting the affairs of her business in order.

This Court is sympathetic to Respondent's medical condition and, in light of her condition, recommends that she receive an additional sixty days to comply. However, neither her condition nor her press of business matters excuses her from complying with the Summonses. Accordingly, this Court finds that Respondent has failed to show any cause why

she should not obey the Summonses issued to her on April 18, 2013.

This Court further finds that, based upon the Declaration of Revenue Officer Seth R. Grossman (Docket No. 2), the United States has established a valid basis for issuance of an Order enforcing the Internal Revenue Service Summonses, in accordance with 26 U.S.C. §§ 7402(b), 7602 & 7604(a) and United States v. Powell, 379 U.S. 48 (1964).

This Court therefore RECOMMENDS that the Petition of the United States for an Order Enforcing Internal Revenue Summonses (Docket No. 1) be GRANTED, and that an Order issue, directing that Respondent obey the Summonses within sixty days, upon pain of a finding of contempt of court.

Any objections to this Report and Recommendation must be filed with the Clerk of Court within fourteen days of receipt of the Report and Recommendation to which objection is made and accompanied by the basis for such objection. Any party may respond to another party's objections within fourteen days after service of the objections. Failure to file objections within the specified time waives the right to appeal the order. See Phinney v. Wentworth Douglas Hospital, 199 F.3d 1 (1st Cir. 1999); Sunview Condo. Ass'n v. Flexel Int'l, Ltd., 116 F.3d 962 (1st Cir. 1997); Pagano v. Frank, 983 F.2d 343 (1st Cir.1993).

Date: November 6, 2013

/s/ Jennifer C. Boal  
JENNIFER C. BOAL  
United States Magistrate Judge